



General Assembly

Substitute Bill No. 266

February Session, 2014



AN ACT CONCERNING PROPERTY TAX RELIEF FOR MEMBERS OF THE ARMED FORCES ON ACTIVE DUTY OUTSIDE OF THE UNITED STATES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-146c of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2014, and*
3 *applicable to assessment years commencing on and after said date*):

4 Notwithstanding the provisions of section 12-146, a municipality
5 shall not charge or collect interest [for a period of one year] on any
6 property tax or any installment or part thereof that is payable by any
7 resident of the state who is a member of the armed forces of the United
8 States or of any state or of any reserve component thereof who has
9 been called to active service in the armed forces of the United States for
10 specific military operations that are authorized by the President of the
11 United States [that entail military action in Iraq or Afghanistan] and
12 who is serving outside the United States on the final day that payment
13 of such property tax or installment or part thereof is due.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>October 1, 2014, and applicable to assessment years commencing on and after said date</i>	12-146c
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PD *Joint Favorable C/R* **FIN**

FIN *Joint Favorable Subst.*